

# House File 2665 - Introduced

HOUSE FILE \_\_\_\_\_  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 898)  
(SUCCESSOR TO HF 75)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

1 An Act relating to the sales and use taxes on the operation of  
2 bingo games and including an effective date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 6632HZ 82  
5 mg/rj/14

PAG LIN

1 1 Section 1. Section 423.2, subsection 4, unnumbered  
1 2 paragraph 2, Code Supplement 2007, is amended to read as  
1 3 follows:  
1 4 The tax imposed under this subsection covers the total  
1 5 amount from the operation of games of skill, games of chance,  
1 6 ~~and raffles, and bingo games~~ as defined in chapter 99B, card  
1 7 game tournaments conducted under section 99B.7B, and musical  
1 8 devices, weighing machines, shooting galleries, billiard and  
1 9 pool tables, bowling alleys, pinball machines, slot-operated  
1 10 devices selling merchandise not subject to the general sales  
1 11 taxes, the total amount less amounts awarded as prizes from  
1 12 the operation of bingo games as defined in chapter 99B, and on  
1 13 the total amount from devices or systems where prizes are in  
1 14 any manner awarded to patrons and upon the receipts from fees  
1 15 charged for participation in any game or other form of  
1 16 amusement, and generally upon the sales price from any source  
1 17 of amusement operated for profit, not specified in this  
1 18 section, and upon the sales price from which tax is not  
1 19 collected for tickets or admission, but tax shall not be  
1 20 imposed upon any activity exempt from sales tax under section  
1 21 423.3, subsection 78. Every person receiving any sales price  
1 22 from the sources described in this section is subject to all  
1 23 provisions of this subchapter relating to retail sales tax and  
1 24 other provisions of this chapter as applicable.  
1 25 Sec. 2. EFFECTIVE DATE. This Act takes effect July 1,  
1 26 2009.

### EXPLANATION

1 28 Under current law, the state sales and use tax is imposed  
1 29 on the gross amount derived from the operation of bingo games.  
1 30 This bill imposes the tax only on the gross amount less the  
1 31 amounts awarded as prizes.  
1 32 The bill takes effect July 1, 2009.  
1 33 LSB 6632HZ 82  
1 34 mg/rj/14